



General Assembly

January Session, 2007

Proposed Bill No. 519

LCO No. 2440

Referred to Committee on Energy and Technology

Introduced by:

SEN. CAPPIELLO, 24th Dist.

**AN ACT CONCERNING A SALES TAX EXEMPTION FOR PROCESSES
CONVERTING SOLAR ENERGY.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 That section 12-412 of the general statutes be amended to exempt
2 from the sales tax sale and use of any services or tangible personal
3 property to be incorporated into or used or otherwise consumed in the
4 design, installation or operation of any project of any size to convert
5 solar energy directly or indirectly into electrical or thermal energy for
6 use by any entity or individual on a facility located in the state,
7 including, but not limited to, the sale or use by a third-party developer
8 owning a solar conversion system even if federal, state or municipal
9 facilities, agencies or entities consume or otherwise use, including
10 reselling, the resulting energy.

Statement of Purpose:

To provide a sales tax exemption for personal property, equipment
and services used to convert solar energy.